

App F IX 4

Previous References

1946 w,
(ml)

File No 138-46

Serial Nos 1-2

Later References

ml 40/46 (188, 189)

GENERAL AND REVENUE SECRETARIAT

Serial Nos

1-100

Part B for

Deen

SUBJECT

Inclusion of light and water taxes on houses and land taxes, in declaring the eligibility of persons to vote in

?

Municipal elections
The President-

To be ml el

Therofa

Ultimately the decision of Govt in the matter

12

Letter no c 4 16/46 & 19-11-46 from
the President of the Shimoga Town mlf
soliciting instructions as to whether
Lighting and water charges have to
be included in judging the
eligibility of persons to vote in
the municipal elections

1 According to Rule 5(A) of the
Town Municipal Council Election Rules
"Every person who, for the preceding
year was assessed to municipal
taxes, other than octroi and toll,
imposed in the municipality, amounting
to Rs 2 a year or more" is eligible
to have his name entered in the
Electoral Roll

2 The word "Tax" is defined
in the T M Act, 1933 as including
any toll, rate, cess, fee or other
impost leviable under the Act

3 In the Shimoga Town mlf,
general water and Lighting tax at
50% & 25% respectively of the house

14 3948
Land taxes are being levied

3948/L

4 The President of the Shunoga Tana will wish to know whether the water & lighting taxes have to be included in the minimum amount of Rs 2/- fixed in the ~~the~~ Election Rules referred to above

5 According to the said Rule, these taxes also seem to be capable of being included in considering the eligibility of the candidate

6 The Law section may also be consulted in the matter subd.

22/11/46 7 A. M. G. B. Dine

22/11/46

8 J. S. Dine
25/11/46

9 In favour of
25/11/46

10 For see
25/11/46

3948/L

Whether Tax included

LM

2194/11
2 Term DI (1-2-72)

10) If approved, the administration shall will
be requested to kindly furnish information
re provision of law under which the 'general
water and lighting tax' was levied by
the municipality under order.

NKH CM 26/11
16 " 16

11) Yes
for 20/11

Answer L.S.G.
w/c

12) In accordance - pl copy
for 27/11/11

13) The above taxes were levied according
to section 61 (1x) and (x) ^{respectively} of The T D Act,
1933

ma 27/11

14) Asst Secy
Law Secy (w/c) 27/11/11

28/11 subd

15) 'Taxes' are enforced
personal contributions to persons and
property levied by the state (or
do

duly delegated authority) for support
is the best and for all public
works. In the present case, the
water rate and lighting tax
are levied by the Municipality
under s 61, IX & X of the
Town Municipalities Act. A tax
is defined as including any
toll, rate, cess, fee or other
impost levied under the
Act (under s 3 (20) of the TMA Act).
Rule 5A of the Town Municipal
Charter Rules states that every
person who for the preceding
year was assessed to municipal
taxes other than 'other and toll'.

imposed in the municipality amounting
to two nupia a man' is entitled to be a
voter

16) The words "other than octon and tolls,
interpreted in their ordinary grammatical
sense (unless there is something in the
context to show that they were used in a
special sense) - as in the case of construction
of fiscal statutes - mean that in
Rule 5A of the Town Municipal Election
Rules mean that they are specifically
excluded (from the category of
municipal taxes) for purposes of
qualification of voters and
do not make any specific distinction
between, for taxes and tolls. In the
circumstances, (the water rates
are not included)

water rates a light tax whether from T or D.P.A.

and lighting tax levied under

S 61 ~~IX~~ . ~~X~~ of the T-N Act

may perhaps be treated as a tax
for purposes of Rule 5 A of the Election
Rules

N.M.
28 11 46

17 Lighting & water cesses
are levied under the House
tax. They are not duties
or tolls which are
excluded under Rule 5(A)
They come within the
meaning of "Tax" and
have to be taken into
account in determining
the eligibility to vote

Law Secy) . for 29/11/46

29 NOV 1946
150R

Ant. ~~Secy~~ L.S.G.)
w/c

(18) 8/12
3/12

13/12

Report 28/11
15) Pl. meeting adjt. ref. 4/12/46

3968
L

2) Subd with a draft for app
JAN 4/12
new set 4/12/46

2) for perusal before issue
Minister for Rev & Comm
4/12/46

4/12/46

7/12/46
some 1946
7/12/46

OFFICE OF THE MINISTER
FOR REVENUE
No. 4498
Date 6/12/1946

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ma 12/12

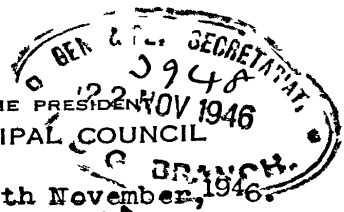
To,
the president, Shriyoga mfg.
28525 & 7-12-46
Antimater the dec 2000
Jgwt

No Ce 16/46-67
Encls me

me 138-46-1

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL

Shimoga Dated 19th November, 1946.



From

The President
Town Municipal Council
SHIMOGA

To

The Secretary to Government,
Revenue Department,
BANGALORE

' Sir,

I have the honour to state that the Town Municipal Council, Shimoga has to be reconstituted with effect from 1-5-1947. A list of voters for the General elections to be held in the month of April 1947 is under preparation.

22/11
[Signature]

Rule 5 (A) of the Rules relating to the Election of Members to the Town Municipalities in the State, reads as follows - " Every person who, for the preceeding year was assessed to Municipal taxes, other than octroi and toll imposed in the Municipality, amounting to Rs.2/- a year or more shall be qualified to have his name entered in the list of voters"

The term "tax" as defined in the Act, includes any toll, rate, cess, fee or other impost leviable under the Town Municipalities Act of 1933. The Municipality has levied general water and lighting tax at 50% and 25% respectively of the house and land taxes

The said rule is clear that toll and octroi need not be taken into consideration but is silent with regard to water and lighting cess levied on house tax

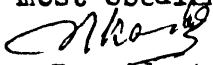
Under the circumstances, I request you kindly to enlighten me as to whether the amount of Rs.2/- fixed in

P T O

fixed in 5 A of the election rules to make a person eligible to be entered in the voters list include the water and lighting cesses, or whether this assessment of Rs.2/- on house and lands is exclusive of lighting and water cesses or the bare assessment on house and lands.

A very early reply in the matter is solicited as the preparation of the voters list has been delayed for want of interpretation of this Rule

I have the honour to be,
Sir,
Your most obedient servant,


President,
Shimoga Town Municipal Council.



L. 85257 ml 138- 46 2
7 12-46

Draft

To

The President,

Town Municipal Council, Shinoga

Sir,

With reference to your letter No C 4-16/46-47*
dated the 19th November 1946 soliciting instructions
as to whether the lighting and water taxes levied
at 25% and 50% on the house and land taxes have to
be included in declaring the eligibility of the
persons to vote in the municipal elections, under
Rule 5 A of the Town Municipal Election Rules, I am
directed to state that the above taxes are not
'Octroi' or 'toll' which are excluded under Rule 5(A)
of the Election Rules. They come under the meaning
of ^{and} ~~taxes~~ have to be taken into account in deter-
mining the eligibility to vote

The word

I have etc.,

for

Revenue Secretary

6/12/46

Memo No. L 8526

dated 7th Dec 1946

Copy of the above is forwarded with compli-
ments to the Deputy Commissioner, Shinoga District
for information

By Order,

For Revenue Secretary to
Government